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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

EXHIBIT D-7  
TAX MATTERS  
687.8 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)  
Tax Matters

Bill Date: 11/30/06  
Bill Number: 1132369

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	10/04/06	3.30	WORK ON TAX MATTERS (3.3).
BREWSTER JJ	10/06/06	3.10	WORK ON TAX MATTERS (3.1).
BREWSTER JJ	10/10/06	1.90	TAX ANALYSIS RE: ASSUMPTION OF LIABILITIES (1.9).
BREWSTER JJ	10/11/06	0.20	ANALYZE TAX ISSUES (0.2).
BREWSTER JJ	10/13/06	1.70	WORK ON TAX MATTERS (1.7).
BREWSTER JJ	10/19/06	0.70	CONFERENCE WITH CLIENT (0.7).
BREWSTER JJ	10/23/06	0.80	ANALYZE TAX CONSEQUENCES OF FRAMEWORK AGREEMENT (0.8).
BREWSTER JJ	10/25/06	1.60	TAX ANALYSIS RE: PAYMENTS UNDER ATTRITION PROGRAM AGREEMENTS (0.4); DEVELOP TAX STRATEGY RE: TREATMENT OF PENSION FUND CONTRIBUTIONS (0.8); TAX WORK RE: PENSION FUND CONTRIBUTIONS (0.4).
BREWSTER JJ	10/26/06	2.30	WORK ON TAX MATTERS (2.3).
BREWSTER JJ	10/30/06	1.70	WORK ON TAX MATTERS (1.7).
		<b>17.30</b>	
GROSS C	10/06/06	0.80	WORK RE: TAX ATTRIBUTE PRESERVATION AND TRADING ORDER (0.8).
GROSS C	10/10/06	1.40	FRAMEWORK AGREEMENT TAX ANALYSIS (1.4).
GROSS C	10/12/06	0.30	WORK RE: 10Q TAX RELATED DISCLOSURE (0.3).
GROSS C	10/13/06	1.60	TAX WORK RE: J. WHITSON/S. GALE ANALYSIS OF VARIOUS RESTRUCTURING PROPOSALS (1.6).
GROSS C	10/18/06	0.80	WORK RE: FRAMEWORK AGREEMENT TAX ANALYSIS (0.8).
		<b>4.90</b>	
MARAFIOTI KA	10/02/06	0.10	COMMUNICATION WITH J. SHEEHAN RE: IRC SECTION 4971 (0.1).
MARAFIOTI KA	10/10/06	0.40	ANALYZE TAX ISSUES IN CONNECTION WITH FRAMEWORK AGREEMENT (0.4).
MARAFIOTI KA	10/16/06	0.20	ANALYZE TAX ISSUES IN CONNECTION WITH PLAN (0.2).
MARAFIOTI KA	10/17/06	0.10	TELECONFERENCE WITH J. WHITSON RE: TAX RETURNS (0.1).
MARAFIOTI KA	10/23/06	0.40	TELECONFERENCE WITH J. VITALE RE: TAX RETURNS (0.2) AND CORRESPONDENCE TO U.S. TRUSTEE RE: SAME (0.2).

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MARAFIOTI KA	10/31/06	0.30	TELECONFERENCE WITH N. VANDUZER AT FIDELITY RE: TAX QUESTION (0.2) AND FOLLOWUP CORRESPONDENCE RE: SAME (0.1).
		<b>1.50</b>	
<b>Total Partner</b>		<b>23.70</b>	
RAMLO K	10/02/06	0.30	FURTHER ANALYSIS RE: OHIO TAX ABATEMENT AGREEMENTS (0.3).
RAMLO K	10/04/06	0.20	ANALYSIS RE: WHEN TAXING AUTHORITY POSTPETITION CLAIM ARISES UNDER TAX ABATEMENT AGREEMENTS (0.2).
RAMLO K	10/09/06	0.20	REVIEW CORRESPONDENCE FROM R. ARRIGO RE: UPDATED TAX ABATEMENT FIGURES (0.2).
RAMLO K	10/10/06	0.50	CORRESPONDENCE WITH R. ARRIGO RE: TAX ABATEMENT CALCULATIONS (0.5).
RAMLO K	10/26/06	0.20	TELECONFERENCE WITH C. KILBORNE AND R. ARRIGO RE: DAYTON TAX ABATEMENT (0.2).
RAMLO K	10/27/06	0.60	FURTHER ANALYSIS OF UPDATED OF DAYTON TAX ABATEMENT INFORMATION (0.4); TELECONFERENCE WITH S. CORCORAN RE: SAME (0.2).
RAMLO K	10/29/06	0.10	ANALYSIS RE: TIMING OF TAX ABATEMENT MOTION (0.1).
		<b>2.10</b>	
SCHNEIDER DA	10/02/06	1.00	TAX ANALYSIS (1.0) RE: TAX ACCOUNTING ISSUES.
SCHNEIDER DA	10/03/06	0.30	TAX ANALYSIS (0.3) RE: TAX ACCOUNTING ISSUES (0.3).
SCHNEIDER DA	10/05/06	2.00	REVIEW MATERIALS (0.5); TAX WORK (1.5).
SCHNEIDER DA	10/06/06	6.10	TAX ANALYSIS RE: TAX ACCOUNTING ISSUES (4.6); TAX WORK (1.5).
SCHNEIDER DA	10/09/06	4.90	DEVELOP TAX STRATEGY (4.9).
SCHNEIDER DA	10/10/06	5.50	TAX WORK (2.2); TAX ANALYSIS RE: TAX ACCOUNTING ISSUES (3.3).
SCHNEIDER DA	10/11/06	9.30	TAX WORK ON TAX ACCOUNTING ISSUES (1.9); DEVELOP TAX STRATEGY (0.3); TAX ANALYSIS RE: TAX ACCOUNTING ISSUES (1.0); REVIEW MATERIALS (0.6); TAX ANALYSIS RE: TAX ACCOUNTING ISSUES (5.5).
SCHNEIDER DA	10/12/06	7.20	CONFERENCE WITH S. GALE (0.1); TAX WORK (1.0); TAX ANALYSIS RE: TAX ACCOUNTING ISSUES (6.1).
SCHNEIDER DA	10/13/06	7.40	TAX ANALYSIS RE: TAX ACCOUNTING ISSUES (2.7); DEVELOP STRATEGY (1.9); TAX WORK (2.8).

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SCHNEIDER DA	10/16/06	7.50	DEVELOP STRATEGY (4.5); TAX ANALYSIS RE: TAX ACCOUNTING ISSUES (0.8); TAX WORK (2.2).
SCHNEIDER DA	10/17/06	4.40	DEVELOP STRATEGY (3.9); TAX ANALYSIS (0.5).
SCHNEIDER DA	10/18/06	1.60	TAX ANALYSIS OF TAX ACCOUNTING ISSUES (1.6).
SCHNEIDER DA	10/19/06	4.40	CONFERENCE WITH S. GALE (1.0); TAX WORK RE: OPEB PAYMENT ISSUES (3.4).
SCHNEIDER DA	10/20/06	2.40	TAX WORK RE: SECTION 414(L) DEDUCTION (2.4).
SCHNEIDER DA	10/23/06	8.30	TAX WORK RE: PENSION LIABILITY AS SUPPLIERS (8.3).
SCHNEIDER DA	10/24/06	9.50	TAX WORK RE: SECTION 414(L) ASSUMPTIONS (9.5).
SCHNEIDER DA	10/25/06	7.80	TAX ANALYSIS OF PENSION LIABILITY ISSUES (4.5); TAX WORK (3.3).
SCHNEIDER DA	10/26/06	7.80	TAX WORK RE: TAX TREATMENT OF OPEB AND PENSION OBLIGATION ASSUMPTIONS (6.2); CONFERENCE WITH S. GALE (1.6).
SCHNEIDER DA	10/27/06	6.00	TAX WORK RE: TAX TREATMENT OF PENSION OBLIGATION ASSUMPTIONS (6.0).
SCHNEIDER DA	10/30/06	8.00	TAX ANALYSIS OF PENSION LIABILITY ASSUMPTIONS (3.0); TAX WORK RE: PENSION LIABILITY ASSUMPTIONS (5.0).
SCHNEIDER DA	10/31/06	4.40	TAX WORK RE: ASSUMPTION OF PENSION BENEFITS (2.1); TAX ANALYSIS (2.3).

115.80

SENSENBRENNER EB	10/10/06	2.50	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (2.5).
SENSENBRENNER EB	10/12/06	1.40	TAX WORK RE: FRAMEWORK AGREEMENT (1.4).
SENSENBRENNER EB	10/13/06	1.50	TAX ANALYSIS RE: FRAMEWORK (0.6); CONFER WITH J. WHITSON AND S. GALE RE: SAME (0.9).
SENSENBRENNER EB	10/16/06	0.30	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.3).
SENSENBRENNER EB	10/17/06	0.80	TAX ANALYSIS RE: FRAMEWORK (0.8).
SENSENBRENNER EB	10/18/06	0.80	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.8).
SENSENBRENNER EB	10/19/06	3.50	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (2.8); CONFER WITH H. TUCKER OF E&Y (0.3); REVIEW MATERIALS (0.4).
SENSENBRENNER EB	10/20/06	2.80	TELECONFERENCE WITH J. WHITSON, S. GALE AND C. GROSS RE: EMERGENCE PLANNING (0.8); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (2.0).

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SENSENBRENNER EB	10/23/06	1.00	TAX WORK RE: FRAMEWORK AGREEMENT (1.0) .
SENSENBRENNER EB	10/24/06	1.50	TAX WORK RE: FRAMEWORK AGREEMENT (1.5) .
SENSENBRENNER EB	10/25/06	0.80	TAX ANALYSIS RE: EMERGENCE PLANNING (0.8) .
SENSENBRENNER EB	10/26/06	6.30	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (5.6); TAX ANALYSIS RE: ENVIRONMENTAL TRUST (0.7) .
SENSENBRENNER EB	10/30/06	4.50	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (3.9); TELECONFERENCE WITH J. WHITSON AND E&Y RE: EMERGENCE PLANNING (0.6) .
SENSENBRENNER EB	10/31/06	2.30	TAX WORK RE: FRAMEWORK AGREEMENT (2.0); DISCUSS NEW JERSEY TAX CLAIM WITH S. GALE (0.3) .
		<b>30.00</b>	
<b>Total Counsel</b>		<b>147.90</b>	
FEINBERG AS	10/03/06	0.30	ANALYSIS RE: COURT FILINGS (0.3) .
FEINBERG AS	10/09/06	1.00	ANALYSIS RE: SELL DOWN NOTICE REQUIREMENTS (1.0) .
FEINBERG AS	10/10/06	4.10	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (2.1); ANALYSIS RE: SELL DOWN NOTICE REQUIREMENTS (2.0) .
FEINBERG AS	10/11/06	0.70	ANALYSIS RE: SELL DOWN NOTICE REQUIREMENTS (0.7) .
FEINBERG AS	10/12/06	0.60	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.6) .
FEINBERG AS	10/13/06	4.00	TELECONFERENCE WITH J. WHITSON, S. GALE AND C. GROSS (1.0); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (1.0); CONFERENCE CALL WITH J. WHITSON, S. GALE AND C. GROSS (1.0); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (1.0) .
FEINBERG AS	10/15/06	0.40	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.4) .
FEINBERG AS	10/16/06	0.50	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.5) .
FEINBERG AS	10/17/06	0.40	ANALYSIS RE: COURT FILINGS (0.4) .
FEINBERG AS	10/18/06	0.70	CORRESPONDENCE WITH ALABAMA DEPARTMENT OF REVENUE RE: TAX ISSUE (0.7) .
FEINBERG AS	10/19/06	2.00	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (2.0) .
FEINBERG AS	10/20/06	2.80	TELECONFERENCE WITH J. WHITSON, S. GALE, C. GROSS AND E. SENSENBRENNER (1.3); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (1.5) .
FEINBERG AS	10/21/06	0.60	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.6) .

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FEINBERG AS	10/23/06	1.20	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (1.2).
FEINBERG AS	10/25/06	0.20	TAX ANALYSIS RE :ENVIRONMENTAL TRUST PROPOSAL (0.2).
FEINBERG AS	10/26/06	4.80	ANALYSIS RE: ENVIRONMENTAL TRUST PROPOSAL (1.5); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (3.3).
FEINBERG AS	10/27/06	2.20	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (2.2).
FEINBERG AS	10/30/06	5.80	TELECONFERENCE WITH J. WHITSON AND E&Y RE: EMERGENCE PLANNING (0.6); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (5.2).
FEINBERG AS	10/31/06	0.50	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.5).
		<b>32.80</b>	
STENGER A	10/02/06	0.90	ANALYZE OPEB PAYMENTS (0.9).
STENGER A	10/04/06	1.10	ANALYZE TAX TREATMENT OF CONTINGENT LIABILITIES ASSUMPTION (1.1).
STENGER A	10/06/06	1.40	CONSIDER TAX STRATEGY RE: DRAFT FRAMEWORK AGREEMENT (1.4).
STENGER A	10/09/06	5.60	RESEARCH APPLICABILITY OF ARROWSMITH DOCTRINE TO GM PAYMENTS AND SPIN-OFF (5.6).
STENGER A	10/10/06	5.60	CONSIDER TAX STRATEGY RE: DRAFT FRAMEWORK AGREEMENT (1.4); ANALYZE TAX TREATMENT OF GUARANTEES PURSUANT TO ARROWSMITH (3.7); REVIEW ANALYSIS OF FLOWBACK AGREEMENTS (0.5).
STENGER A	10/11/06	6.20	CONSIDER TAX ANALYSIS (0.3); ANALYZE TAX TREATMENT OF GUARANTEES PURSUANT TO ARROWSMITH (4.4); REVIEW TAX ANALYSIS (0.4); DRAFT MEMORANDUM RE: TAX TREATMENT OF GUARANTEE PAYMENTS PURSUANT TO ARROWSMITH (1.1).
STENGER A	10/12/06	0.10	STRATEGIZE RE: TAX ANALYSIS (0.1).
STENGER A	10/13/06	1.60	ANALYZE REVISED RULE 84-68 (1.6).
STENGER A	10/16/06	0.20	REVIEW UAW-GM-DELPHI MEMORANDUM OF UNDERSTANDING (0.2).
STENGER A	10/17/06	2.40	REVIEW TAX ANALYSIS (2.4).
STENGER A	10/24/06	2.60	REVIEW TAX ANALYSIS RE: SECTION ASSUMPTION OF 414 (L) LIABILITIES (2.6).
STENGER A	10/25/06	1.20	ANALYZE TAX TREATMENT OF 414 (L) LIABILITY ASSUMPTION (1.2).
STENGER A	10/26/06	2.40	REVIEW TAX ANALYSIS (0.9); TELECONFERENCE WITH S. GALE OF DELPHI (1.5).

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STENGER A	10/30/06	4.80	REVIEW GENERAL TAX ANALYSIS (1.5); DRAFT MEMO SUMMARIZING TAX ANALYSIS (2.1); REVIEW TAX ANALYSIS RE: SECTION 414L) LIABILITIES (1.2).
STENGER A	10/31/06	1.40	REVISE MEMO SUMMARIZING TAX ANALYSIS (1.4).
		<b>37.50</b>	
WHARTON JN	10/03/06	0.80	CONTINUE TO DRAFT MEMO TO FILE SUMMARIZING RESEARCH RE: IRC SECTION 4971 (0.8).
WHARTON JN	10/04/06	0.30	FINISH REVIEWING MEMO TO FILE SUMMARIZING RESEARCH RE: IRC SECTION 4971 (0.3).
WHARTON JN	10/05/06	0.40	RESEARCH TREATMENT OF OBLIGATION UNDER IRC SECTION 4971 IN PLAN OF REORGANIZATION (0.4).
WHARTON JN	10/06/06	0.30	CONTINUE RESEARCH RE: TREATMENT OF IRC SECTION 4971 ALLEGED LIABILITIES UNDER PLAN OF REORGANIZATION (0.3).
		<b>1.80</b>	
<b>Total Associate</b>		<b>72.10</b>	
<b>TOTAL TIME</b>		<b><u>243.70</u></b>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)  
Tax Matters

Bill Date: 11/30/06  
Bill Number: 1132369

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	10/10/06	Copy Center, D	15.41
In-house Reproduction	10/13/06	Copy Center, D	58.70
In-house Reproduction	10/20/06	Copy Center, D	1.80
In-house Reproduction	10/27/06	Copy Center, D	1,120.09
In-house Reproduction	10/31/06	Copy Center, D	1.00
<b>TOTAL IN-HOUSE REPRODUCTION</b>			<b>\$1,197.00</b>
Telephone Expense	10/27/06	Telecommunications, D	5.01
Telephone Expense	10/27/06	Telecommunications, D	6.84
Telephone Expense	10/27/06	Telecommunications, D	0.49
Telephone Expense	10/27/06	Telecommunications, D	0.66
<b>TOTAL TELEPHONE EXPENSE</b>			<b>\$13.00</b>
Lexis/Nexis	10/10/06	Feinberg AS	57.95
Lexis/Nexis	10/10/06	Stenger A	177.89
Lexis/Nexis	10/11/06	Stenger A	133.91
Lexis/Nexis	10/13/06	Stenger A	332.24
Lexis/Nexis	10/17/06	Stenger A	83.76
Lexis/Nexis	10/17/06	Stenger A	24.99
Lexis/Nexis	10/23/06	Feinberg AS	57.95
Lexis/Nexis	10/24/06	Stenger A	23.31
<b>TOTAL LEXIS/NEXIS</b>			<b>\$892.00</b>
Westlaw	10/06/06	Wharton JN	67.86
Westlaw	10/23/06	Feinberg AS	132.14
<b>TOTAL WESTLAW</b>			<b>\$200.00</b>
<b>TOTAL MATTER</b>			<b>\$2,302.00</b>



SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)  
Tax Matters

Bill Date: 01/10/07

Bill Number: 1147918

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	11/02/06	1.20	REVIEW MEMORANDUM TO CLIENT (1.2).
BREWSTER JJ	11/09/06	2.40	REVIEW MEMORANDUM TO CLIENT (1.2); REVIEW LEGAL AUTHORITIES CITED IN MEMORANDUM TO CLIENT (0.9); DISCUSSION RE: TAX ISSUES ADDRESSED IN MEMORANDUM AND ANALYZE TAX CONSEQUENCES (0.3).
BREWSTER JJ	11/13/06	2.10	TAX ANALYSIS RE: TAX ACCOUNTING ISSUES (2.1).
BREWSTER JJ	11/17/06	0.30	TELECONFERENCE WITH S. GALE RE: INFORMATION REPORTING (0.3).
		<b>6.00</b>	
GROSS C	11/06/06	1.40	TAX ANALYSIS RE: EMERGENCE PLANNING (J. WHITSON) (1.4).
GROSS C	11/30/06	2.40	TAX WORK RE: TRANSFORMATION COMMITTEE MEETING WITH J. WHITSON (2.4).
		<b>3.80</b>	
<b>Total Partner</b>		<b>9.80</b>	
SCHNEIDER DA	11/03/06	1.00	TAX ANALYSIS RE PENSION MATTERS (1.0).
SCHNEIDER DA	11/07/06	1.20	TAX WORK RE: PENSION MATTERS (1.2).
SCHNEIDER DA	11/09/06	0.10	TAX WORK RE: PENSION ASSUMPTIONS (0.1).
SCHNEIDER DA	11/13/06	6.40	TAX WORK RE: PENSION LIABILITY ASSUMPTIONS (6.4).
SCHNEIDER DA	11/17/06	0.20	TAX WORK RE: PENSION LIABILITY ASSUMPTIONS (0.2).
		<b>8.90</b>	
SENSENBRENNER EB	11/01/06	0.50	TAX WORK RE: FRAMEWORK AGREEMENT (0.5).
SENSENBRENNER EB	11/02/06	1.50	TAX WORK RE: FRAMEWORK AGREEMENT (1.5).
SENSENBRENNER EB	11/03/06	1.00	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (1.0).
SENSENBRENNER EB	11/06/06	1.80	EMERGENCE TAX PLANNING CONFERENCE CALL (1.4); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.4).
SENSENBRENNER EB	11/10/06	0.80	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.8).
SENSENBRENNER EB	11/16/06	1.50	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (1.5).
SENSENBRENNER EB	11/17/06	0.50	TAX CALL WITH R. SPARKS, S. GALE AND J. WHITSON RE: EMERGENCE PLANNING (0.5).

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SENSENBRENNER EB	11/20/06	2.70	DISCUSS IRS NOTICE WITH S. GALE (0.5); TAX ANALYSIS RE: IRS NOTICE (2.2).
SENSENBRENNER EB	11/27/06	2.10	EMERGENCE PLANNING CONFERENCE CALL WITH J. WHITSON, S. GALE AND R. SPARKS (0.8); TAX ANALYSIS RE: PROPOSAL OF APPALOOSA HARBINGER/CERBERUS (0.7); REVIEW MATERIALS RE: PROPOSED TRANSACTION (0.6).
SENSENBRENNER EB	11/28/06	1.30	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (1.3).
SENSENBRENNER EB	11/29/06	1.30	TELECONFERENCE WITH J. WHITSON, S. GALE AND B. SPARKS RE: DTM PRESENTATION (0.8); WORK ON DTM PRESENTATION (0.5).
SENSENBRENNER EB	11/30/06	3.10	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (1.2); REVIEW IRS WAIVER MATERIALS (0.7); DTM PRESENTATION (1.2).

18.10

**Total Counsel**

**27.00**

FEINBERG AS	11/01/06	0.50	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.5).
FEINBERG AS	11/02/06	2.70	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (2.7).
FEINBERG AS	11/03/06	0.50	TAX ANALYSIS RE: COURT FILINGS (0.5).
FEINBERG AS	11/06/06	2.20	TELECONFERENCE WITH J. WHITSON AND E&Y (1.3); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.9).
FEINBERG AS	11/07/06	4.20	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (3.2); ANALYSIS RE: INCOME TAX ACCOUNTING CONSEQUENCES OF FRAMEWORK AGREEMENT (1.0).
FEINBERG AS	11/14/06	1.50	CONFERENCE CALL WITH J. WHITSON AND E&Y (1.0); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.5).
FEINBERG AS	11/15/06	1.90	TAX ANALYSIS RE: COURT FILINGS (0.4); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (1.5).
FEINBERG AS	11/16/06	0.50	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.5).
FEINBERG AS	11/27/06	2.40	TELECONFERENCE WITH J. WHITSON AND E&Y (1.1); TAX ANALYSIS RE: COURT FILINGS (1.1); TAX ANALYSIS RE: FRAMEWORK AGREEMENT (0.2).
FEINBERG AS	11/28/06	2.40	TAX ANALYSIS RE: FRAMEWORK AGREEMENT (2.4).
FEINBERG AS	11/29/06	1.80	TELECONFERENCE WITH J. WHITSON AND S. GALE (1.0); ANALYSIS RE: POST-EMERGENCE STRUCTURE (0.8).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

FEINBERG AS 11/30/06 3.50 TAX ANALYSIS RE: POST-EMERGENCE  
STRUCTURE (2.0); TAX ANALYSIS RE:  
FRAMEWORK AGREEMENT (1.5).

24.10

<del>MEISLER RE</del>	<del>11/02/06</del>	<del>0.10</del>	<del>TELECONFERENCE WITH S. CORCORAN RE: TAX MATTERS (0.1).</del>
<del>MEISLER RE</del>	<del>11/03/06</del>	<del>0.60</del>	<del>REVIEW TAX REFUND MATTER AND QRA ENGAGEMENT AGREEMENT (0.1); TELECONFERENCE WITH S. GALE RE: SAME (0.1); REVIEW AND SUGGEST MODIFICATION TO PROPOSED CORRESPONDENCE TO QRA'S COUNSEL (0.2); DRAFT CORRESPONDENCE TO S. GALE RE: SAME (0.1); REVIEW IRS CLAIMS (0.1).</del>
<del>MEISLER RE</del>	<del>11/15/06</del>	<del>0.10</del>	<del>REVIEW AND RESPOND TO CORRESPONDENCE RE: TAX INQUIRY (0.1).</del>
<del>MEISLER RE</del>	<del>11/17/06</del>	<del>0.20</del>	<del>REVIEW AND RESPOND TO CORRESPONDENCE RE: TAX INQUIRIES (0.2).</del>
		<del>1.00</del>	
<del>Total Associate</del>		<del>25.10</del>	

TOTAL TIME 61.90

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)  
Tax Matters

Bill Date: 01/10/07  
Bill Number: 1147918

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	11/03/06	Copy Center, D	1.00
		<b>TOTAL IN-HOUSE REPRODUCTION</b>	<b>\$1.00</b>
Telephone Expense-ECRS only	11/30/06	Telecommunications, D	0.96
Telephone Expense-ECRS only	11/30/06	Telecommunications, D	0.10
Telephone Expense-ECRS only	11/30/06	Telecommunications, D	0.91
Telephone Expense-ECRS only	11/30/06	Telecommunications, D	0.03
		<b>TOTAL TELEPHONE EXPENSE-ECRS ONLY</b>	<b>\$2.00</b>
Westlaw	11/30/06	Feinberg AS	67.00
		<b>TOTAL WESTLAW</b>	<b>\$67.00</b>
Outside Re-search/Internet Services	09/30/06	Global Securities	76.28
Outside Re-search/Internet Services	10/31/06	Global Securities	76.28
Outside Re-search/Internet Services	10/31/06	Global Securities	3.19
Outside Re-search/Internet Services	11/30/06	Global Securities	4.25
		<b>TOTAL OUTSIDE RESEARCH/INTERNET SERVICES</b>	<b>\$160.00</b>
		<b>TOTAL MATTER</b>	<b>\$230.00</b>

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)  
Tax Matters

Bill Date: 01/31/07

Bill Number: 1147919

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	12/11/06	8.40	REVIEW LEGAL AUTHORITIES AND MEMO TO CLIENT (8.4).
BREWSTER JJ	12/14/06	0.80	WORK ON TAX MATTERS (0.8).
BREWSTER JJ	12/19/06	6.20	REVIEW LEGAL AUTHORITIES AND REVIEW TAX MEMO TO CLIENT (6.2).
BREWSTER JJ	12/20/06	5.80	DRAFT MEMORANDUM TO CLIENT REGARDING TAX ISSUES; DEVELOP TAX STRATEGY; REVIEW FRAMEWORK AGREEMENT (5.8).
BREWSTER JJ	12/21/06	4.60	REVIEW REVISED DRAFT FRAMEWORK AGREEMENT (0.8); ANALYSIS OF TAX CONSEQUENCE OF SAME (1.2); TELECONFERENCE WITH J. WHITSON AND S. GALE REGARDING TAX ISSUES (1.4); TAX ANALYSIS REGARDING ASSUMED PENSION LIABILITIES (1.2).
		25.80	
BUTLER, JR. J	12/05/06	0.60	REVIEW FORM 13(G) FILED BY HIGHLAND AND BEGIN TO EVALUATE COMPLIANCE WITH TRADING ORDER AND WORKING GROUP CONFERENCE REGARDING SAME (0.4); EMAIL FROM T. LAURIA REGARDING SAME (0.1); EMAIL FROM K. CIAVERRA REGARDING SAME (0.1).
BUTLER, JR. J	12/06/06	0.20	REVIEW LETTER FROM HIGHLAND REGARDING COMPLIANCE WITH TRADING ORDER AND AMENDED FORM 13(G) (0.2).
BUTLER, JR. J	12/20/06	0.30	CONTINUE TO FOLLOW-UP ON HIGHLAND COMPLIANCE WITH TRADING ORDER AND WORKING GROUP CONFERENCE REGARDING SAME (0.3).
BUTLER, JR. J	12/21/06	0.40	CONTINUE TO REVIEW ANALYSIS OF HIGHLAND COMPLIANCE WITH TRADING ORDER INCLUDING WORKING GROUP TELECONFERENCE (0.4).
BUTLER, JR. J	12/31/06	0.20	CONTINUE TO REVIEW ANALYSIS OF HIGHLAND COMPLIANCE WITH TRADING ORDER (0.2).
		1.70	
GROSS C	12/01/06	1.40	WORK ON DTM ANALYSIS PER J. WHITSON (1.4).
GROSS C	12/06/06	2.20	WORK REGARDING BANKRUPTCY COURT TRADING ORDER AND HIGHLAND CAPITAL INVESTMENT (2.2).
GROSS C	12/07/06	2.60	TAX WORK REGARDING COURT TRADING ORDER AND HIGHLAND CAPITAL SECTION 382 ANALYSIS (2.6).
GROSS C	12/08/06	1.40	WORK REGARDING HIGHLAND INVESTMENT AND TRADING ORDER/SECTION 382 ANALYSIS (1.4).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

GROSS C	12/11/06	1.40	WORK REGARDING TRADING ORDER AND TAX ATTRIBUTES (1.4).
GROSS C	12/13/06	0.60	TAX WORK REGARDING PLAN PROPOSAL (0.6).
GROSS C	12/18/06	3.40	WORK REGARDING J. WHITSON DTM PRESENTATION (1.6); WORK REGARDING ANALYSIS OF EMERGENCE PLANNING (J. WHITSON AND E&Y) (1.8).
GROSS C	12/21/06	4.20	WORK REGARDING TAX ATTRIBUTE ANALYSIS AND PLANS (4.2).
GROSS C	12/28/06	4.40	WORK REGARDING HIGHLAND PROPOSAL AND INVESTMENT (4.4).
GROSS C	12/29/06	5.60	TAX WORK REGARDING HIGHLAND CAPITAL INVESTMENT AND PROPOSAL (5.6).
GROSS C	12/30/06	0.60	WORK REGARDING HIGHLAND INVESTMENT AND TAX ANALYSIS (0.6).
		<b>27.80</b>	
MARAFIOTI KA	12/05/06	1.20	CONSIDER ISSUES REGARDING HIGHLAND CAPITAL IN CONNECTION WITH EQUITY TRADING ORDER (0.2); TELECONFERENCE K. CIAVARRA AT HIGHLAND REGARDING SAME (0.1) AND FOLLOWUP (0.1); DRAFT CORRESPONDENCE TO HIGHLAND REGARDING POSSIBLE VIOLATION OF TRADING ORDER (0.8).
MARAFIOTI KA	12/06/06	0.40	TELECONFERENCE FROM B. GREENBERG REGARDING HIGHLAND CAPITAL (0.1) AND FOLLOWUP CORRESPONDENCE (0.1); REVIEW CORRESPONDENCE REGARDING HIGHLAND (0.2).
MARAFIOTI KA	12/07/06	0.50	ANALYZE ISSUES REGARDING HIGHLAND COMPLIANCE OR LACK OF COMPLIANCE WITH EQUITY TRADING ORDER (0.5).
MARAFIOTI KA	12/08/06	0.70	CONSIDER ISSUES REGARDING HIGHLAND CAPITAL 13G (0.3); TELECONFERENCE WITH BARRY GREENBERG REGARDING SAME (0.1); CONTINUE STRATEGY DEVELOPMENT REGARDING SAME (0.3).
MARAFIOTI KA	12/13/06	0.30	REVIEW HIGHLAND CAPITAL 13G/A (0.1) AND CORRESPONDENCE TO CLIENT REGARDING SAME (0.1); CORRESPONDENCE TO HIGHLAND COUNSEL REGARDING SAME (0.1).
MARAFIOTI KA	12/14/06	0.50	ANALYZE TAX ISSUES REGARDING HIGHLAND CAPITAL 13G/A (0.2) AND DEVELOP STRATEGY REGARDING SAME (0.3).
MARAFIOTI KA	12/18/06	1.50	TELECONFERENCE FROM T. LAURIA REGARDING HIGHLAND (0.1); CONSIDER ISSUES REGARDING SAME (0.4); DRAFT CORRESPONDENCE TO LAURIA REGARDING SAME (0.5); ADDITIONAL TELECONFERENCE WITH LAURIA REGARDING SAME (0.2); FOLLOWUP ANALYSIS (0.3).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

MARAFIOTI KA	12/19/06	0.20	CORRESPONDENCE EXCHANGE WITH J. SHEEHAN REGARDING HIGHLAND (0.2).
MARAFIOTI KA	12/22/06	0.50	CORRESPONDENCE REGARDING HIGHLAND TAX ISSUES (0.5).
MARAFIOTI KA	12/23/06	0.10	CORRESPONDENCE REGARDING HIGHLAND 13D (0.1).
MARAFIOTI KA	12/26/06	0.20	CONSIDER ISSUES REGARDING HIGHLAND CAPITAL 13D (0.2).
MARAFIOTI KA	12/28/06	0.30	TELECONFERENCE FROM T. MULVEY REGARDING HIGHLAND AND FOLLOWUP (0.1); ADDITIONAL WORK REGARDING HIGHLAND 13D (0.2).
MARAFIOTI KA	12/29/06	1.80	ANALYZE HIGHLAND 13D GROUP POSITION (1.0) AND TELECONFERENCE WITH J. WHITSON REGARDING SAME (0.2); TELECONFERENCE WITH L. PARKINS REGARDING HIGHLAND 13D (0.2) AND FOLLOWUP ANALYSIS (0.3) AND CORRESPONDENCE (0.1).

8.20

**Total Partner**

**63.50**

SCHNEIDER DA	12/18/06	1.20	TAX ANALYSIS OF PENSION LIABILITY ASSUMPTIONS (1.2).
SCHNEIDER DA	12/19/06	2.00	TAX ANALYSIS OF PENSION LIABILITY ASSUMPTIONS (2.0).
SCHNEIDER DA	12/20/06	4.10	TAX ANALYSIS OF PENSION LIABILITY ASSUMPTIONS (3.9); TELECONFERENCE WITH CLIENT (0.2).
SCHNEIDER DA	12/21/06	6.20	TAX ANALYSIS OF PENSION LIABILITY ASSUMPTIONS (6.2).

13.50

SENSENBRENNER EB	12/01/06	0.70	REVIEW APPLICATION FOR IRS WAIVER (0.7).
SENSENBRENNER EB	12/04/06	1.50	CONFERENCE CALL REGARDING EMERGENCE PLANNING (0.7); TAX ANALYSIS REGARDING SAME (0.8).
SENSENBRENNER EB	12/05/06	3.20	TAX ANALYSIS REGARDING EMERGENCE STRUCTURES (1.2); TAX ANALYSIS REGARDING 382 BUILT-IN (2.0).
SENSENBRENNER EB	12/06/06	1.00	TAX ANALYSIS REGARDING EMERGENCE PLANNING STRUCTURES (1.0).
SENSENBRENNER EB	12/07/06	3.50	WORK TO RESOLVE HIGHLAND 13G TRADING ISSUE (3.5).
SENSENBRENNER EB	12/08/06	2.50	TAX ANALYSIS REGARDING EMERGENCE PLAN, DTM PRESENTATION (2.5).
SENSENBRENNER EB	12/11/06	2.40	EMERGENCE PLANNING CALL (0.7); WORK TO RESOLVE HIGHLAND CAPITAL ISSUE REGARDING 13G (0.5); DRAFT LETTER REGARDING HIGHLAND CAPITAL (1.2).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

SENSENBRENNER EB	12/12/06	1.50	TAX WORK TO RESOLVE HIGHLAND 13G (0.8); TAX ANALYSIS REGARDING SECTION 382 "GROUP" RULES (0.7).
SENSENBRENNER EB	12/13/06	3.40	TAX ANALYSIS REGARDING POTENTIAL EMERGENCE STRUCTURE (1.9); TELECONFERENCE REGARDING DTM PRESENTATION WITH J. WHITSON AND OTHERS (1.2); TELECONFERENCE WITH ATTORNEY AT AKIN GUMP REGARDING HIGHLAND 13G (0.3).
SENSENBRENNER EB	12/18/06	4.30	TAX ANALYSIS REGARDING POSSIBLE EMERGENCE STRUCTURE (1.7); TAX ANALYSIS REGARDING EMERGENCE PLANNING (2.6).
SENSENBRENNER EB	12/19/06	2.00	REVIEW SUPPORT (0.6); TAX ANALYSIS REGARDING EMERGENCE PLANNING (1.4).
SENSENBRENNER EB	12/20/06	2.20	REVIEW SUPPORT AGREEMENT (0.6); TAX ANALYSIS REGARDING SUPPORT AGREEMENT (1.1); REVIEW MEMO REGARDING STATE TAX CLAIMS (0.5).
		<b>28.20</b>	
<b>Total Counsel</b>		<b>41.70</b>	
FEINBERG AS	12/01/06	1.30	TAX ANALYSIS REGARDING FRAMEWORK AGREEMENT (1.3).
FEINBERG AS	12/04/06	2.10	TAX CALL WITH J. WHITSON AND E&Y (0.9); TAX ANALYSIS REGARDING POST-EMERGENCE STRUCTURE (1.2).
FEINBERG AS	12/05/06	4.60	ANALYSIS REGARDING POST-EMERGENCE STRUCTURE (1.3); ANALYSIS REGARDING SCHEDULE 13G FILING (3.3).
FEINBERG AS	12/06/06	0.30	ANALYSIS REGARDING SCHEDULE 13G FILING (0.3).
FEINBERG AS	12/07/06	4.50	TAX ANALYSIS REGARDING SCHEDULE 13G FILING (4.5).
FEINBERG AS	12/08/06	1.10	TAX ANALYSIS REGARDING SCHEDULE 13G FILING (1.1).
FEINBERG AS	12/13/06	1.90	TELECONFERENCE WITH J. WHITSON REGARDING POST-EMERGENCE STRUCTURE (1.2); TAX ANALYSIS REGARDING POST-EMERGENCE STRUCTURE (0.7).
FEINBERG AS	12/14/06	1.60	TAX ANALYSIS REGARDING POST-EMERGENCE STRUCTURE (1.6).
FEINBERG AS	12/15/06	0.60	TAX ANALYSIS REGARDING POST-EMERGENCE STRUCTURE (0.6).
		<b>18.00</b>	
PERL MW	12/04/06	1.10	REVIEW DRAFT LETTER REGARDING REVENUE RULING FOR PENSION RELATED ISSUES (1.1).
PERL MW	12/06/06	0.20	REVIEW CORRESPONDENCES REGARDING POTENTIAL SETOFF/SETTLEMENT WITH AND FOLLOW UP REGARDING SAME (0.2).



SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

PERL MW	12/11/06	7.80	BEGIN REVIEW OF VARIOUS TAX SCENARIOS REGARDING CLAIMS FOR ANALYSIS (1.2); STRATEGIZE WITH WORKING GROUP REGARDING RESPONSE TO SAME (0.3); BEGIN RESEARCH IN CONNECTION WITH DRAFTING RESPONSE TO SAME (6.3).
PERL MW	12/12/06	6.50	CONTINUE TO RESEARCH (3.1) AND BEGIN DRAFTING RESPONSE (3.4) TO VARIOUS SCENARIOS REGARDING TAX CLAIMS.
PERL MW	12/13/06	9.20	CONTINUE RESEARCH (3.3) IN CONNECTION WITH RESPONSE TO VARIOUS TAX CLAIMS SCENARIOS (5.9).
PERL MW	12/14/06	6.90	CONTINUE TO PREPARE DRAFT RESPONSE TO VARIOUS SCENARIOS REGARDING TAX CLAIMS (6.9).
PERL MW	12/19/06	6.50	REVIEW COMMENTS TO MEMO RESPONDING TO VARIOUS TAX CLAIMS SCENARIOS (0.6); FOLLOW UP TELECONFERENCE WITH WORKING GROUP REGARDING SAME (0.1); REVISE MEMO REGARDING SAME (5.8).
PERL MW	12/20/06	2.70	CONTINUE TO REVISE MEMO REGARDING VARIOUS TAX CLAIMS SCENARIOS (2.7).
		<b>40.90</b>	
PHILLIPS DP	12/22/06	4.10	WORK ON TAX ISSUES RELATED TO HIGHLAND'S PURCHASE AND 13G; TELECONFERENCE WITH APPALOOSA COUNSEL (4.1).
PHILLIPS DP	12/26/06	1.80	RESEARCH FORM 13D ISSUES (1.8).
PHILLIPS DP	12/27/06	2.10	TAX WORK ANALYZING HIGHLAND PLAN (1.4); REVIEW DELPHI TAX STATUS WITH P. SCHOCKETT (0.3); RESEARCH SECTION 382 GROUP ISSUE (0.4).
PHILLIPS DP	12/28/06	3.10	REVIEW MERRILL 13D FILING (0.5); RESEARCH 382 ISSUES (1.2); EVALUATE HIGHLAND 13D FOR VIOLATION OF TRADING ORDER (1.2); TELECONFERENCE WITH T. MULVEY OF WHITE AND CASE (0.2).
PHILLIPS DP	12/29/06	4.30	ATTEND STRATEGY MEETING (0.7); RESEARCH 13D ISSUES (0.9); PLAN STRATEGY FOR PROTECTING TAX ATTRIBUTES UNDER SECTION 382 (1.2); DEVELOP TALKING POINTS FOR HIGHLAND CALL (1.2); TELECONFERENCE WITH HIGHLAND (0.3).
PHILLIPS DP	12/30/06	1.70	TAX WORK ON HIGHLAND PROPOSAL (1.7).
		<b>17.10</b>	
SCHOCKETT P	12/27/06	5.50	WORK REGARDING SECTION 382(L) (5) (1.8); REVIEW TRADING ORDER (1.1); REVIEW APPALOOSA PLAN (1.9); REVIEW HIGHLAND PLAN (0.7).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

SCHOCKETT P	12/28/06	6.90	ANALYSIS OF APPALOOSA PLAN (1.5); ANALYSIS OF HIGHLAND PLAN (0.8); WORK REGARDING 382(L)(6) (4.3); REVIEW MERRILL LYNCH SCHEDULE 13D (0.3).
SCHOCKETT P	12/29/06	6.50	WORK REGARDING TRADING ORDER (0.7); WORK REGARDING 382(L)(5) (3.0); ANALYSIS OF TRADING ORDER (2.8).
		<b>18.90</b>	
<b>Total Associate</b>		<b>94.90</b>	
<b>TOTAL TIME</b>		<b><u>200.10</u></b>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)  
Tax Matters

Bill Date: 01/31/07  
Bill Number: 1147919

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	12/08/06	Copy Center, D	2.66
In-house Reproduction	12/29/06	Copy Center, D	20.34
<b>TOTAL IN-HOUSE REPRODUCTION</b>			<b>\$23.00</b>
Telephone Expense-ECRS only	12/29/06	Telecommunications, D	3.71
Telephone Expense-ECRS only	12/29/06	Telecommunications, D	4.34
Telephone Expense-ECRS only	12/29/06	Telecommunications, D	0.48
Telephone Expense-ECRS only	12/29/06	Telecommunications, D	0.22
Telephone Expense-ECRS only	12/29/06	Telecommunications, D	0.25
<b>TOTAL TELEPHONE EXPENSE-ECRS ONLY</b>			<b>\$9.00</b>
Lexis/Nexis	12/21/06	Schneider DA	100.00
<b>TOTAL LEXIS/NEXIS</b>			<b>\$100.00</b>
Westlaw	12/11/06	Perl MW	97.51
Westlaw	12/12/06	Perl MW	241.33
Westlaw	12/13/06	Perl MW	75.13
Westlaw	12/14/06	Perl MW	52.07
Westlaw	12/14/06	Feinberg AS	206.69
Westlaw	12/19/06	Perl MW	64.28
Westlaw	12/28/06	Schockett P	1,454.78
Westlaw	12/29/06	Schockett P	5,380.21
<b>TOTAL WESTLAW</b>			<b>\$7,572.00</b>
CLR/Disclosure	12/31/06	Global Securities	49.64
CLR/Disclosure	12/31/06	Global Securities	132.36
<b>TOTAL CLR/DISCLOSURE</b>			<b>\$182.00</b>
<b>TOTAL MATTER</b>			<b>\$7,886.00</b>

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)  
Tax Matters

Bill Date: 02/28/07  
Bill Number: 1148705

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	01/03/07	0.90	ANALYZE TAX CONSEQUENCES RELATING TO GAINS AND LOSSES (0.3); REVIEW EXISTING IRS GUIDANCE ON TAX ISSUES (0.3); DISCUSSIONS AT IRS REGARDING STATUS OF GUIDANCE PROJECT ADDRESSING TAX ISSUES (0.3).
BREWSTER JJ	01/10/07	3.70	REVIEW PRIVATE LETTER RULING REQUEST; STRATEGIZE REGARDING INCOME TAX ISSUES (3.7).
BREWSTER JJ	01/17/07	1.90	STRATEGIZE REGARDING TAX ISSUES (1.9).
BREWSTER JJ	01/18/07	3.30	ANALYZE AND REVISE MEMORANDUM TO DELPHI ADDRESSING TAX ISSUES (3.3).
BREWSTER JJ	01/23/07	2.10	REVIEW LEGAL AUTHORITIES CITED IN MEMORANDUM TO CLIENT ANALYZING TAX ISSUES (2.1).
BREWSTER JJ	01/25/07	0.80	DISCUSSION WITH S. GALE REGARDING TAX MEMORANDUM (0.8).
		12.70	
GROSS C	01/01/07	0.40	WORK REGARDING CERBERUS PROPOSAL AND HIGHLAND PROPOSAL (0.4).
GROSS C	01/02/07	6.40	TAX WORK REGARDING HIGHLAND PROPOSAL AND CEBERUS PROPOSAL (J. WHITSON/S. GALE/B.SPARKS) (6.4).
GROSS C	01/03/07	1.60	TAX WORK REGARDING HIGHLAND NDA AND HIGHLAND INVESTMENT (1.6).
GROSS C	01/04/07	4.60	TAX WORK REGARDING TAX ATTRIBUTES AND PLAN (4.6).
GROSS C	01/05/07	4.20	TAX WORK REGARDING PLAN EMERGENCE AND TAX ATTRIBUTES (4.2).
GROSS C	01/06/07	2.80	WORK REGARDING TAX ANALYSIS OF PROPOSED PLANS (2.8).
GROSS C	01/08/07	3.40	WORK REGARDING TAX ANALYSIS OF PLAN PROPOSALS (3.4).
GROSS C	01/09/07	3.80	TAX WORK REGARDING PLAN ANALYSIS (1.4); WORK REGARDING TRADING ORDER AND TAX ATTRIBUTE ANALYSIS (2.4).
GROSS C	01/10/07	4.20	WORK REGARDING TAX ATTRIBUTE AND TAX DEPT. WORK ON PLAN (4.2).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

GROSS C	01/17/07	4.60	WORK REGARDING PLAN EMERGENCE ANALYSIS (S. GALE/J. WHITSON) (4.6).
GROSS C	01/18/07	3.80	WORK REGARDING TAX ANALYSIS OF VARIOUS EMERGENCE PAYMENTS (3.8).
GROSS C	01/19/07	4.20	PLAN TAX ANALYSIS WORK (4.2).
GROSS C	01/25/07	2.20	TAX WORK REGARDING RIGHTS OFFERING (S-1) (2.2).

46.20

<del>HOUGH JA</del>	<del>01/03/07</del>	<del>0.80</del>	<del>REVIEW NDA, TAX WORK REGARDING 382 MATTERS (0.8).</del>
<del>HOUGH JA</del>	<del>01/04/07</del>	<del>2.70</del>	<del>TAX WORK REGARDING SECTION 382 ANALYSIS (2.7).</del>
<del>HOUGH JA</del>	<del>01/05/07</del>	<del>3.40</del>	<del>TAX WORK REGARDING SECTION 382 ANALYSIS, TELECONFERENCE WITH DELPHI &amp; PWC REGARDING SECTION 382 MATTERS (3.4).</del>
<del>HOUGH JA</del>	<del>01/06/07</del>	<del>1.50</del>	<del>TELECONFERENCE REGARDING STRATEGY FOR FRAMEWORK MOTION, BOARD MEETING, OMNIBUS HEARING, CLAIMS HEARING AND STATUS CONFERENCE (1.5).</del>
<del>HOUGH JA</del>	<del>01/07/07</del>	<del>1.30</del>	<del>TAX WORK REGARDING SECTION 382 ISSUES (1.3).</del>
		<del>9.70</del>	

MARAFIOTI KA	01/02/07	1.50	ANALYZE HIGHLAND SEC AND IRS ISSUES (1.5).
MARAFIOTI KA	01/05/07	0.50	REVIEW AND REVISE SECTION 382 TALKING POINTS (0.5).
MARAFIOTI KA	01/17/07	0.30	CONSIDER TAX ISSUE IN CONNECTION WITH PLAN SUPPORT AGREEMENT AND TELECONFERENCE WITH B. SHAW REGARDING SAME (0.2); CORRESPONDENCE REGARDING SAME (0.1).
MARAFIOTI KA	01/22/07	0.20	CORRESPONDENCE REGARDING TAX ISSUES (0.1) AND TELECONFERENCE REGARDING SAME (0.1).
MARAFIOTI KA	01/29/07	0.30	REVIEW TAX AND GLOBAL CUSTOMS PRESENTATION (0.3).

2.80

Total Partner 71.40

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

SENSENBRENNER EB	01/08/07	4.50	TAX ANALYSIS REGARDING EMERGENCE PLANNING (1.6); REVIEW MATERIALS REGARDING EMERGENCE PLANS, 382 IMPACT (2.1); TELECONFERENCE WITH J. WHITSON, S. GALE, B. SPARKS, J. BLANK, H. TUCKER, R. WARD REGARDING EMERGENCE PLANS (0.8).
SENSENBRENNER EB	01/09/07	4.30	REVIEW FORMS 13G/D REGARDING DELPHI (0.8); TAX ANALYSIS REGARDING EMERGENCE PLANNING (3.5).
SENSENBRENNER EB	01/10/07	6.70	TAX ANALYSIS REGARDING EMERGENCE PLANNING (1.5); REVIEW SUMMARIES OF EMERGENCE PLANS (1.5); TAX ANALYSIS REGARDING 414 TRANSFER, TAX CONSEQUENCES (3.1); REVIEW SEC FORMS 13D/G FILINGS (0.6).
SENSENBRENNER EB	01/11/07	1.20	TAX ANALYSIS REGARDING 382 CONSEQUENCES OF EMERGENCE PLANS (1.2).
SENSENBRENNER EB	01/12/07	2.30	REVIEW MATERIALS REGARDING PLAN INVESTORS, 382 IMPACT (0.8); TAX ANALYSIS REGARDING 382 (1.5).
SENSENBRENNER EB	01/15/07	2.80	TAX ANALYSIS REGARDING EMERGENCE PLANNING (2.8).
SENSENBRENNER EB	01/16/07	4.20	EMERGENCE PLANNING CALL (0.7); REVIEW TAX PROJECTIONS BASED ON 382 OWNERSHIP CHANGE (1.4); TAX ANALYSIS REGARDING IMPACT OF PAYMENTS UNDER PLAN FRAMEWORK AGREEMENT ON TAX PROJECTIONS (2.1).
SENSENBRENNER EB	01/17/07	3.10	TAX ANALYSIS REGARDING IMPACT OF VARIOUS PAYMENTS UNDER PLAN FRAMEWORK AGREEMENT ON TAX POSITION (3.1).
SENSENBRENNER EB	01/18/07	4.10	REVIEW PLAN FRAMEWORK SUPPORT MATERIALS (1.3); TAX ANALYSIS REGARDING 382 IMPACT (2.8).
SENSENBRENNER EB	01/19/07	4.00	TAX ANALYSIS REGARDING 382 IMPACT OF PLAN (3.2); SENIOR STRATEGY CALL (0.8).
SENSENBRENNER EB	01/22/07	3.80	TAX ANALYSIS REGARDING PLAN FRAMEWORK, 382 IMPACT (2.7); EMERGENCE CONFERENCE WITH J. WHITSON, S. GALE (1.1).
SENSENBRENNER EB	01/23/07	0.50	TAX WORK REGARDING PLAN (0.5).

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SENSENBRENNER EB	01/24/07	0.90	TAX WORK REGARDING 382 IMPACT OF PAYMENTS UNDER PLAN (0.9).
SENSENBRENNER EB	01/26/07	1.90	TAX ANALYSIS REGARDING EMERGENCE PAYMENTS (1.5); SENIOR STRATEGY TELECONFERENCE (0.4).
SENSENBRENNER EB	01/29/07	0.70	TELECONFERENCE WITH J. WHITSON, S. GALE OTHERS REGARDING EMERGENCE PLANNING (0.7).
		<b>45.00</b>	
<b>Total Counsel</b>		<b>45.00</b>	
FEINBERG AS	01/08/07	4.20	TAX ANALYSIS REGARDING SCHEDULE 13G FILINGS (2.3); ANALYSIS REGARDING APPLICATION OF SECTION 59(E) ELECTION TO SPECIFIC ASSETS (1.9).
FEINBERG AS	01/09/07	4.60	ANALYSIS REGARDING APPLICATION OF SECTION 382 (2.1); ANALYSIS REGARDING SCHEDULE 13G FILINGS (2.5).
FEINBERG AS	01/10/07	0.70	TAX ANALYSIS REGARDING SCHEDULE 13G FILINGS (0.7).
FEINBERG AS	01/11/07	0.80	TAX ANALYSIS REGARDING APPLICATION OF SECTION 382 (0.8).
FEINBERG AS	01/15/07	1.20	ANALYSIS REGARDING TAX IMPACT OF FINANCIAL PROJECTIONS (1.2).
FEINBERG AS	01/16/07	0.40	TELECONFERENCE WITH J. WHITSON, R. WARD (0.4).
FEINBERG AS	01/17/07	4.00	TELECONFERENCE WITH J. BLANK AND R. WARD REGARDING TAX IMPLICATIONS OF PLAN OF REORGANIZATION (2.0); ANALYSIS REGARDING TAX IMPLICATIONS OF PLAN OF REORGANIZATION (1.3); ANALYSIS REGARDING STATE NOTIFICATION REQUIREMENTS (0.7).
FEINBERG AS	01/18/07	1.50	ANALYSIS REGARDING APPLICATION OF SECTION 382 TO TAX ATTRIBUTES (1.5).
FEINBERG AS	01/22/07	3.00	TELECONFERENCE WITH J. BLANK, H. WARD REGARDING TAX CONSEQUENCES OF PLAN OF REORGANIZATION (1.2); ANALYSIS AND DRAFTING OF TAX DISCLOSURE FOR PLAN OF REORGANIZATION DISCLOSURE STATEMENT (1.8).
FEINBERG AS	01/23/07	4.70	ANALYSIS REGARDING ALLOCATION OF TAXES IN TAX YEAR OF EMERGENCE (1.4); ANALYSIS AND DRAFTING OF TAX DISCLOSURE FOR PLAN OF REORGANIZATION DISCLOSURE STATEMENT (3.3).
FEINBERG AS	01/24/07	2.10	ANALYSIS REGARDING PLAN OF REORGANIZATION DISCLOSURE (2.1).
FEINBERG AS	01/25/07	3.00	ANALYSIS REGARDING PLAN OF REORGANIZATION DISCLOSURE (3.0).

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FEINBERG AS	01/26/07	2.20	TAX ANALYSIS REGARDING PLAN OF REORGANIZATION DISCLOSURE (2.2).
FEINBERG AS	01/29/07	3.20	TELECONFERENCE WITH J. WHITSON, S. GALE, C. GROSS, ET AL. REGARDING EMERGENCE PLANNING (0.7); ANALYSIS REGARDING PROJECTED INCOME FORECASTS (0.8); TAX ANALYSIS REGARDING PLAN OF REORGANIZATION DISCLOSURE (1.7).
FEINBERG AS	01/30/07	1.90	TAX ANALYSIS REGARDING EMERGENCE PLANNING (1.9).
FEINBERG AS	01/31/07	1.20	TAX ANALYSIS REGARDING EMERGENCE PLANNING (1.2).
		<b>38.70</b>	
PERL MW	01/04/07	4.70	PREPARE FOR (0.6) AND PARTICIPATE (0.9) IN MEETING WITH J. WHITSON, S. GALE, AND D. OLBRECHT REGARDING TAX CLAIMS; FOLLOW UP RESEARCH REGARDING SAME (1.4); REVIEW FIRST DAY TAXES MOTION AND ORDER (0.9) AND DRAFT CORRESPONDENCE REGARDING SAME (0.6); REVIEW SUMMARY OF AMENDED TAX RETURNS AND STRATEGIZE REGARDING SAME (0.3).
PERL MW	01/07/07	0.30	PRELIMINARY REVIEW OF TAX CLAIM SUMMARY (0.2) AND CORRESPOND REGARDING MEETING IN CONNECTION WITH SAME (0.1).
PERL MW	01/08/07	1.20	REVIEW TAX CLAIM SUMMARY (0.3); BEGIN RESEARCH REGARDING SAME (0.9).
PERL MW	01/10/07	0.40	ATTENTION TO PAYMENT OF TAX ISSUE (0.4).
PERL MW	01/11/07	0.40	TELECONFERENCE WITH R. COLBY REGARDING TAX INQUIRY (0.4).
		<b>7.00</b>	
SCHOCKETT P	01/02/07	5.70	WORK AND ANALYSIS REGARDING HIGHLAND SCHEDULE 13D (2.3); TAX WORK REGARDING 382(L) (5) (3.4).
SCHOCKETT P	01/03/07	0.30	ANALYSIS REGARDING 382(L) (5) (0.3).
SCHOCKETT P	01/04/07	3.10	ANALYSIS REGARDING APPALOOSA AND HIGHLAND PLANS (3.1).
SCHOCKETT P	01/05/07	5.00	WORK AND ANALYSIS REGARDING 382(L) (6) (3.3); ANALYSIS REGARDING HIGHLAND PLAN (1.2); ANALYSIS REGARDING HIGHLAND SCHEDULE 13D/A (0.5).
SCHOCKETT P	01/06/07	1.70	WORK REGARDING STRATEGY (1.7).
SCHOCKETT P	01/08/07	0.80	TAX WORK REGARDING HIGHLAND PLAN (0.8).
SCHOCKETT P	01/09/07	1.60	ANALYSIS REGARDING 382 (1.6).
SCHOCKETT P	01/10/07	1.60	ANALYSIS REGARDING SCHEDULES 13D AND 13G (1.6).
SCHOCKETT P	01/17/07	2.30	SENIOR STRATEGY CALL (2.3).



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SCHOCKETT P	01/19/07	2.90	SENIOR STRATEGY CALL (0.5); TAX WORK REGARDING 382 (2.4).
SCHOCKETT P	01/22/07	0.70	EMERGENCE CONFERENCE WITH J. WHITSON, S. GALE AND C. GROSS (0.7).
SCHOCKETT P	01/23/07	0.30	TELECONFERENCE REGARDING 382 (0.3).
SCHOCKETT P	01/29/07	1.70	TELECONFERENCE WITH J. WHITSON, S. GALE, C. GROSS, ET AL REGARDING EMERGENCE PLANNING (0.7); TELECONFERENCE REGARDING EMERGENCE PLANNING (1.0).
SCHOCKETT P	01/30/07	2.30	TAX WORK REGARDING 382 (2.3).
SCHOCKETT P	01/31/07	0.70	TAX ANALYSIS REGARDING PLAN OF REORGANIZATION (0.7).
		30.70	
Total Associate		76.40	
TOTAL TIME		<u>192.80</u>	

Delphi Corporation (DIP)  
Tax Matters

Bill Date: 02/28/07  
Bill Number: 1148705

Disbursement	Date	Vendor/Employee/Dept.	Amount
Air/Rail Travel - vendor feed	01/04/07	Perl MW	165.07
Air/Rail Travel - vendor feed	01/04/07	Perl MW	165.06
Air/Rail Travel - vendor feed	01/04/07	Perl MW	-120.13
Air/Rail Travel - vendor feed	01/04/07	Perl MW	120.00
<b>TOTAL AIR/RAIL TRAVEL - VENDOR FEED</b>			<b>\$330.00</b>
In-house Reproduction	01/02/07	Copy Center, D	17.34
In-house Reproduction	01/02/07	Copy Center, D	0.60
In-house Reproduction	01/05/07	Copy Center, D	1.60
In-house Reproduction	01/12/07	Copy Center, D	153.22
In-house Reproduction	01/19/07	Copy Center, D	55.42
In-house Reproduction	01/26/07	Copy Center, D	5.91
In-house Reproduction	01/30/07	Copy Center, D	3.91
<b>TOTAL IN-HOUSE REPRODUCTION</b>			<b>\$238.00</b>
Telephone Expense-ECRS only	01/26/07	Telecommunications, D	6.54
Telephone Expense-ECRS only	01/26/07	Telecommunications, D	5.70
Telephone Expense-ECRS only	01/26/07	Telecommunications, D	1.46
Telephone Expense-ECRS only	01/26/07	Telecommunications, D	0.57
Telephone Expense-ECRS only	01/26/07	Telecommunications, D	4.73
<b>TOTAL TELEPHONE EXPENSE-ECRS ONLY</b>			<b>\$19.00</b>

Lexis/Nexis	01/08/07	Stenger A	144.81
Lexis/Nexis	01/12/07	Stenger A	95.04
Lexis/Nexis	01/15/07	Stenger A	85.89
Lexis/Nexis	01/17/07	Stenger A	52.42
Lexis/Nexis	01/31/07	Feinberg AS	123.84

<b>TOTAL LEXIS/NEXIS</b>			<b>\$502.00</b>
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Westlaw	01/02/07	Schockett P	345.38
Westlaw	01/04/07	Schockett P	57.96
Westlaw	01/04/07	Perl MW	5.09
Westlaw	01/05/07	Perl MW	5.09
Westlaw	01/06/07	Schockett P	526.68
Westlaw	01/08/07	Feinberg AS	205.11
Westlaw	01/08/07	Stenger A	18.13
Westlaw	01/15/07	Stenger A	177.86
Westlaw	01/20/07	Schockett P	390.92
Westlaw	01/22/07	Schockett P	556.92
Westlaw	01/23/07	Perl MW	116.87
Westlaw	01/24/07	Feinberg AS	66.78
Westlaw	01/25/07	Schockett P	946.18
Westlaw	01/26/07	Schockett P	383.04
Westlaw	01/27/07	Schockett P	809.43
Westlaw	01/31/07	Feinberg AS	133.56

<b>TOTAL WESTLAW</b>			<b>\$4,745.00</b>
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Vendor Hosted Teleconferencing	01/16/07	Teleconferencing Services, LLC	4.85
Vendor Hosted Teleconferencing	01/17/07	Teleconferencing Services, LLC	28.75
Vendor Hosted Teleconferencing	01/19/07	Teleconferencing Services, LLC	7.40

<b>TOTAL VENDOR HOSTED TELECONFERENCING</b>			<b>\$41.00</b>
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## SKADDEN, ARPS, SLATE, MEAGHER &amp; FLOM LLP AND AFFILIATES

Out-of-Town Travel	01/04/07	Perl MW	90.02
Out-of-Town Travel	01/04/07	Perl MW	31.99
Out-of-Town Travel	01/04/07	Perl MW	8.00
Out-of-Town Travel	01/04/07	Perl MW	33.99
<b>TOTAL OUT-OF-TOWN TRAVEL</b>			<b>\$164.00</b>
Out-of-Town Meals	01/04/07	Perl MW	8.84
Out-of-Town Meals	01/04/07	Perl MW	3.16
<b>TOTAL OUT-OF-TOWN MEALS</b>			<b>\$12.00</b>
Outside Re- search/Internet Services	01/08/07	Pacer Service Center	5.00
<b>TOTAL OUTSIDE RESEARCH/INTERNET SERVICES</b>			<b>\$5.00</b>
CLR/Disclosure	01/31/07	Global Securities	118.89
CLR/Disclosure	01/31/07	Global Securities	19.10
CLR/Disclosure	01/31/07	Global Securities	59.01
<b>TOTAL CLR/DISCLOSURE</b>			<b>\$197.00</b>
<b>TOTAL MATTER</b>			<b>\$6,253.00</b>